

mentioned, according to the provisions and requirements of the existing law.

In witness whereof I hereunto set my hand and seal,
..... day of, 187....

.....
Clerk Board of Commissioners.

Tax liens :

SEC. 26. The lien of the state and county taxes levied for Lien of taxes.
all purposes in each year shall attach to all real property subject to such taxes, on the first day of June annually, and shall continue until such taxes, with any penalty which shall accrue thereon, shall be paid; all personal property subject to taxation shall be liable to be seized and sold for taxes, and the personal property of any deceased person shall be liable, in the hands of any executor or administrator, for any tax due on the same by any testator or intestate.

SEC. 27. Any taxes assessed on any shares of stock, or Tax lien on bank stock, &c.
the value thereof, of any bank or banking association, or any corporation, shall be and remain a lien on such shares from the first day of June in each year, until such taxes are paid; and in case of the non-payment of such taxes at the time required by law by any shareholder, and after notice received from the county treasurer of the non-payment of such taxes, it shall be unlawful for the cashier or other officer of such bank or banking association or corporation to transfer or permit to be transferred, the whole or any portion of said stock until the delinquent taxes thereon, together with the cost and penalties, shall be paid in full; and no dividend shall be paid on any stock so delinquent so long as such taxes, penalties and costs, or any part thereof, remain due and unpaid. How collected.

SEC. 28. It shall be lawful for any such bank or banking association to pay to the treasurer, sheriff or tax collector of the county in which such bank or banking asso- Banks, &c., authorized to pay taxes due from shareholders.